



October 2008

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

MAEFAIRS Fall Enrollment Count

MAEFAIRS is now open for Fall Enrollment reporting. The official count date is Monday, October 6, 2008. If October 6 is not a school day for your district, use the next school day for your enrollment counts. Enrollment reports must be submitted no later than October 15, 2008. Send a copy of the submitted report to your county superintendent.

The following resources are available on the OPI website:

Enrollment memo: <http://www.opi.mt.gov/pdf/schoolfinance/forms/anbmemo.pdf>

Enrollment reporting instructions:

<http://www.opi.mt.gov/pdf/SchoolFinance/forms/EnrollHelp.pdf>

For more information contact Nica Carte at (406) 444-4401 or ncarte@mt.gov.

AIM and MAEFAIRS

For more than a decade, school districts have used the MAEFAIRS reporting system to report enrollment counts for the first Monday in October and February 1. In the 2008-09 school year, OPI will again run MAEFAIRS and AIM in parallel. Schools are asked to report enrollment in both systems. MAEFAIRS will collect the minimum enrollment information necessary to determine a school district's Average Number Belonging (ANB). AIM will be used to collect student enrollment, attendance on official count dates, aggregate hours, and student demographic information. Given that more than \$725 million in state monies are distributed annually based upon ANB counts, OPI will use both systems again this year for ANB calculation purposes.

For more information contact Nica Carte at (406) 444-4401 or ncarte@mt.gov.

Budget Amendments for Unanticipated Enrollment Increases

Additional state funding is generally available for an enrollment increase that exceeds 6% of the last year's average enrollment. If the October 6, 2008 enrollment count exceeds the enrollment for last year, trustees might want to consider adoption of a budget amendment for an unusual enrollment increase. OPI offers a budget amendment packet to help you with the process, located at

<http://www.opi.state.mt.us/PUB/pdf/schoolfinance/forms/2006BAPacket.pdf>

For more information contact Nica Carte at (406) 444-4401 or ncarte@mt.gov.

Important Transportation Program Deadlines

By October 1, 2008, the county superintendent must electronically acknowledge receipt of all individual transportation contracts (TR-4) and authorize individual contracts for which the county transportation committee has approved increased payment due to isolation.

By November 1, a school district must submit a TR-1 for each bus route electronically to OPI and send the county superintendent one copy of each TR-1 bus route form.

For more information contact Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov.

Bus Driver Training Opportunity

Lewistown Public Schools is offering a 10-hour School Bus Driver's Symposium on Thursday, October 16 at Fergus High School Auditorium. For more information, check out the agenda at http://www.opi.mt.gov/PUB/PDF/PupilTransport/08Agenda_Lewistown.pdf

For more information contact Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov.

School Bus Safety Week

The National School Transportation Association (NSTA) and the National Association for Pupil Transportation (NAPT) are promoting School Bus Safety Week, October 20-24, 2008. School districts are encouraged to plan special events highlighting school bus safety. Teachers and students are encouraged to take part in the annual National School Bus Safety Week poster contest. Young artists get a chance to win prizes and have their posters entered in the national contest! This year's theme is "Avoid Harm, Obey the Stop Arm". Entries for the state contest were due October 1, 2008 for the state contest, and the winner will advance to the state competition.

Please access the following link for more information:

<http://www.opi.mt.gov/PUB/PDF/PupilTransport/08SafetyWeek.pdf>

For more information contact Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov.

Montana Conference of Education Leadership (MCEL)

MCEL 2008 will be held in Billings on October 15-17 at the Holiday Inn Grand. Registration and additional information is located at this link: <http://www.mtsba.org/> or contact School Administrators of Montana at (406) 442-2510.

MASBO New Clerk Workshop

The MASBO New Clerk Workshop will be held in Billings on November 18-20 at the Holiday Inn Grand.

Registration and additional information is located at this link:

<http://fs3.formsite.com/masbo/NewClerkWorkshop/index.html>

For more information, please contact Lynda Brannon, MASBO Executive Director at (406) 442-5599 or lbrannon@masbo.com.

Deadline for Changes to FY2008 Trustees Financial Summary (TFS)

OPI encourages school districts and cooperatives to submit material changes to the FY2007-08 Trustees Financial Summary (TFS) no later than December 10, 2008. A.R.M. 10.10.504(6) limits revisions to: a) coding revisions between revenue and expenditure line items providing no change occurs in the fund balance of the budgeted funds; and b) revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds.

Revisions to the FY2007-08 TFS should be submitted to Rebecca Phillips in the School Finance Division by following these procedures:

1. Photocopy the original TFS with amounts to be revised crossed out and the correct amount written above it.
2. When sending balance sheet account revisions, please also send any expenditure and revenue line item changes that correlate with such changes. That is, the fund balance on the balance sheet should equal the ending fund balance shown on the statement of revenues,

expenditures and changes in fund balance report after the revisions are made.

TFS revisions may be faxed to (406) 444-0509 or mailed to Rebecca Phillips, P.O. Box 202501, Helena, MT 59620-2501. Please submit revisions by December 10 so that questions or problems related to processing the changes can be addressed before school districts are closed for the holiday break. In compliance with A.R.M. 10.10.504(5), OPI cannot consider revisions to the FY2007-08 TFS received after December 20, 2008 when calculating amounts used for special education reversion or for federal maintenance of effort requirements.

Note that immaterial line item coding changes or changes that affect fund balance in the budgeted funds for FY2007-08 must be reported as prior period adjustments in the TFS for the current year (FY2009). The district may need to adopt a budget amendment in the current year to record the prior period adjustment within the budget of a fund.

For more information contact Rebecca Phillips at (406) 444-0783 or rphillips2@mt.gov.

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct2.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms2.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment2.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Tuition2.html>

Audit Information: <http://www.opi.mt.gov/SchoolFinance/Audit2.html>

School Finance Calendar: <http://www.opi.mt.gov/calendar/calendar.php?calendar=2>

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Have a Safe,
Fun and Happy
Halloween 😊



**From your friends in the
School Finance Division!**